

# Adult Education Fiscal Webinar

September 14, 2012



# Agenda

- Grant Closeouts
- Fiscal Calendar
- Setting Up Accounts
- Reimbursements
- Budget Modifications
- Procurement
- State Board of Accounts/Audits

# Grant Closeouts

- Settlement Packets
  - When a fiscal year ends and a grant continues into a new fiscal year, fiscal agents are sent this packet.
- Closeout Packets
  - When a grant contract ends (2011-2012 ABE grants end on 9/30/2012), DWD sends this packet.
- Bill Clark [bclark@dwd.in.gov](mailto:bclark@dwd.in.gov) (317-232-1802)

# Program/Fiscal Calendar

- Nov. 15, 2012 – all 2011-12 grants closed
- Feb 1, 2013: Estimates of statewide allocations for each region
- March 15: Release of ABE Basic Grant RFA (pending funding)
- April 1: Release of EL/Civics Grant RFA
- May 20: RFA responses due for both
- July 1: Letters go out to Fiscal agents guaranteeing allocation
- August 15: Previous year grants closeout
- September 1: All current year grants fully executed
- September 15: Performance budget modifications issued

# Setting Up Accounts

- Potential of four grants issued by DWD in 2012-2013 for adult education
  - ABE Basic Grant
  - EL/Civics Grant
  - Innovation Grant
  - Professional Development Grant
- DWD does not require specific account numbers

# Setting Up Accounts

- ABE Basic Grant
  - Federal Program
  - Federal Admin
  - State Program
  - State Admin
- EL/Civics Grant
  - Federal funds
  - Program/Admin accounts

# Setting Up Accounts

- Innovation Grant (\$100,000)
  - Line item accounts are all state funds except:
  - Professional Development (federal leadership)
- Professional Development (\$5000)
  - Federal leadership funds

# Reimbursements

- Expenditures must be accrued by 6/30/13
- Reimbursement can only be requested for accrued expenditures made between 7/1/2012 and 6/30/2013.
- Use state funds first
- Submit on at least a quarterly basis
- DWD processes completed reimbursement forms in 48 hours
- Auditor's office has up to 35 days to process reimbursement forms



# Reimbursement Process

- Send only one reimbursement form per email
- Indicate in subject line which grant it is for (e.g. EL Civics Reimbursement attached)
- Forms are found at:
  - [www.in.gov/dwd/adultedadmin/grants.htm](http://www.in.gov/dwd/adultedadmin/grants.htm)
- Please remember to sign the form!
- Please keep Donna informed on small changes to budgets as we track everything in InTERS

# Budget Modifications

## **When are they necessary?**

- Fiscal Agent moves funds between program and administration
- Fiscal Agent moves funds between state and federal allocation
- Any adjustment within Innovation Grant

## **What happens?**

- Fiscal agents sends an email to Donna Lovelady
- Grantees must wait to move funds until DWD approves the formal request for modification and a letter modification is in place.
- Approval will come from a DWD adult education staff person, but letter modification comes from DWD grants team
- Most budget modifications should take no longer than 2 weeks.

# Procurement

## ***Facts***

- Applies to purchases under all DWD grants
- Equipment, supply and service purchases
- Under \$100,000 requires written quotes
- Under \$5,000 requires verbal quotes
- Asset inventory and tags Over \$500 unit cost

# Procurement

## ***Recommendations***

- Get at least three quotes
- Use vendors who are pre-approved
- Try to avoid sole source procurement—it's complicated

# SBOA / Audits

- Audits are done every two years for school corporations. This includes all Adult Education grants and funding.
- SBOA Manual for School Corporations  
<http://www.in.gov/sboa/2821.htm>
- SBOA requires the fiscal agents to monitor any subrecipient receiving federal funds
- Contacts: Ryan Preston (317) 232-2520  
[rpreston@sboa.in.gov](mailto:rpreston@sboa.in.gov) or  
Tammy Baker (317) 232-2520 [tbaker@sboa.in.gov](mailto:tbaker@sboa.in.gov)

# Subrecipient Monitoring Requirements

- Monitoring plan required in written form
- Plan must:
  - Have procedures in place to monitor subrecipient activities
  - Identify supplemental written documentation necessary to ensure program requirements are being met
  - Identify the nature, timing, and extent of on-site visits.
- Subrecipients must allow the fiscal agent and auditors to have access to records and financial statements as necessary for the fiscal agent to comply with audit requirements
- Additional details can be found at <http://www.in.gov/sboa/files/scad304.pdf>

# Travel Policy

- Fiscal agents must have a written travel policy that their staff and subrecipients follow.
- In lieu of a written policy, fiscal agents may use federal or state travel guidelines
- <http://www.gsa.gov/portal/category/21287>
- <http://www.in.gov/idoa/2459.htm>

# Questions?

- Contact Adult Ed Coordinator
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- Marilyn Pitzulo  
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